

**GOVERNMENT PURCHASE CARD (GPC) PROGRAM
FORMAL REVIEW CHECKLIST**

TODAY'S DATE: _____ REVIEWING PERIOD: _____

BILLING OFFICIAL(BO) _____ MONTHLY OFFICE LIMIT: _____

COMMANDER: _____ UNIT: _____

ALT BO: _____ ALT BO: _____

CARDHOLDERS/CHECK-WRITERS

NAME: _____

SINGLE PURCHASE LIMIT: _____ MONTHLY LIMIT: _____

NAME: _____

SINGLE PURCHASE LIMIT: _____ MONTHLY LIMIT: _____

NAME: _____

SINGLE PURCHASE LIMIT: _____ MONTHLY LIMIT: _____

NAME: _____

SINGLE PURCHASE LIMIT: _____ MONTHLY LIMIT: _____

NAME: _____

SINGLE PURCHASE LIMIT: _____ MONTHLY LIMIT: _____

NAME: _____

SINGLE PURCHASE LIMIT: _____ MONTHLY LIMIT: _____

NAME: _____

SINGLE PURCHASE LIMIT: _____ MONTHLY LIMIT: _____

PART ONE (CRITICAL ELEMENT)		YES	NO	N/A
1-1. Were there any unauthorized purchases made by the Cardholder, i.e. split purchases or proof of a purchase that could be considered fraudulent or wasteful to the taxpayer? (If YES, the rating for this review is considered UNSATISFACTORY. Describe such purchases in "recommended improvement areas" at the end of this review.)				

CONTINUE WITH REVIEW TO IDENTIFY ANY ADMINISTRATIVE CORRECTIONS REQUIRED.

**PART TWO ADMINISTRATIVE
(BILLING OFFICIAL/ALTERNATE BILLING OFFICIAL)**

	YES	NO	N/A
2-1. Is there a delegation of authority letter on file specifying procurement authority from the Regional Contracting Office-Alaska (RCO)			
➤ Each Billing Official			
➤ Each Alternate Billing Official			
➤ Each Cardholder			
➤ Each Check-Writer			
2-2. Does the account have an alternate Billing Official (Alt BO) established?			
2-3. Has all the required training been completed within the last year? <i>GPC, DOD Government Purchase Card training thru DAU, Ethics training.</i>			
➤ Billing Official			
➤ Each Alternate Billing Official			
➤ Each Cardholder			
➤ Each Check-Writer			
2-4. Are all the Cardholders under the Billing Official appropriate (for example, the Billing Official's supervisor(s) are not in any of his or her accounts)?			
2-5. Is the Billing Official reviewing the Cardholder's account on-line at the end of the billing cycle?			
2-6. Does the Billing Official certify their monthly billing statement via C.A.R.E. within five (5) business days of the statement closing date?			
2-7. Does the BO promptly notify their GPC account manager when a Cardholder departs, retires, or otherwise no longer needs a card within five business days?			
2-8. Has the Billing Official notified their Level IV A/OPC account manager of any lost/stolen cards within five business days of the loss/theft?			
2-9. If the Billing Official also manages convenience check accounts, are quarterly surveillance reviews conducted?			
2-10. Have all convenience checks on accounts under the Billing Official been written for less than \$2,500?			
2-11. Has the Billing Official notified the installation Level IV A/OPC of any Cardholder/Check-Writer account procedure violations discovered?			
2-12. Does the Billing Official coordinate account dollar limits with the installation Level IV A/OPC and installation Resource Manager when Cardholder accounts are established?			
2-13. Does the Billing Official maintain original supporting documentation for closed Cardholder/Check-Writer accounts in accordance with FAR 4.805?			
2-14. Does the Billing Official coordinate with the property book office to verify that all purchased accountable property has been properly documented?			
2-15. Does the Billing Official coordinate with the Resource Manager to establish funding for all Cardholders?			

	YES	NO	N/A
2-16. Has the Billing Official complied with procedures covering the deployment of Cardholders?			
2-17. How many Cardholders under the Billing Official were reviewed by the Level IV A/OPC as a part of this annual review? Is this an appropriate number per the Army standard?			
2-18. Has an adequate Cardholder-to-Billing Official ratio been maintained?			
2-19. What is the percent of randomly selected transactions that were reviewed, out of the total number of transactions for the review period? Is this an appropriate percentage?			
2-20. Does the Billing Official ensure Cardholders maintain their purchase logs in the Servicing Bank's automated system?			
2-21. Has the Billing Official's HA evaluated, prepared and certified a DA form 11-2-R for Certifying Officials appointed on a DD 577. A copy of the certified DA Form 11-2-R shall be provided to the Chief of the Contracting Office. Is there a copy available?			
PART THREE ADMINISTRATIVE (CARDHOLDER/CHECK-WRITER REQUIREMENTS)			
3-1. Does the Cardholder know and comply with his or her monthly spending limits?			
3-2. Are all purchases entered into the C.A.R.E. electronic transaction log?			
3-3. Does the Cardholder obtain approvals, prior to making purchases, from the BO/Alt BO via email or authorizations?			
3-4. Is the Cardholder's monthly spending limits supported by their buying activity?			
3-5. Were all purchases made by the Cardholder authorized? If the answer is "No," describe in a "Comments" section at the end of this review.			
3-6. Did the Cardholder approve and reconcile all transactions in C.A.R.E. within three (3) business days of the end of billing cycle?			
3-7. Does the Cardholder safeguard his or her card (for example, by not allowing others to use his or her card)?			
3-8. Does the Cardholder comply with the requirements to purchase items from mandatory sources in accordance with FAR 8?			
3-9. Did the Cardholder rotate sources when placing repeat orders?			
3-10. Does the Cardholder document all transactions that posted to the billing statement but were not received, and utilize a tracking system to verify their subsequent delivery?			
3-11. Does the Cardholder maintain supporting documentation for his or her purchases?			
3-12. Does the Cardholder reconcile his or her transactions throughout the billing cycle?			
3-13. Does the Cardholder follow the appropriate procedures for disputing transactions?			
3-14. Has the Billing Official acted on behalf of the Cardholder during the review period?			

	YES	NO	N/A
3-15. Does the Cardholder use the reallocation feature of the Servicing Bank's electronic system properly?			
PART FOUR ADMINISTRATIVE (CHECK-WRITER REQUIREMENTS)			
4-1. Have all checks been issued for less than \$2,500?			
4-2. Does the Check-Writer capture all of the necessary TD1099 data for reporting to the Internal Revenue Service (IRS)?			
4-3. Have all checks been written by the checking account holder?			
4-4. Have all checks been written for only authorized items (for example, no prohibited purchases)?			
4-5. If stop-payment actions were processed against any check, was the \$25 charge deducted from the funds available?			
4-6. Does the Check-Writer account for checks written but not processed by the Servicing Bank when reconciling his or her account, to ensure adequate funds are available?			
4-7. Has the Check-Writer received training on the GPC procedures from the Level IV A/OPC?			
4-8. Are checks stored in locked containers when not in use?			
PART FIVE ADMINISTRATIVE (OVER \$2,500 ACTIVITY)			
5-1. Does the Cardholder have an over \$2,500 delegation letter on file?			
5-2. Did the Cardholder obtain all required written pre-purchase approvals for purchase over \$2,500?			
PART SIX ADMINISTRATIVE (GENERAL)			
6-1. How many Cardholders/Check-Writers are on this account?			
6-2. Are all the Cardholders/Check-Writers on this account required? If not, excess Cardholders should be cleared.			
6-3. Are the Billing Official and Alternate Billing Official senior to all Cardholders on this account and in their direct chain of command?			
6-4. Is the monthly limit established for the Billing Official and Cardholder's activities appropriately set? (If required, request a maintenance request for the recommended limits.)			

RECOMMENDED IMPROVEMENT AREAS: _____

(Billing Official Signature/Phone)

(Reviewing Official Signature)

RATING

☐

SATISFACTORY
(*GREEN*)

☐

SATISFACTORY W/ FINDINGS
(*AMBER*)

☐

UNSATISFACTORY
(*RED*)

RATING DETERMINATION

SATISFACTORY (GREEN): SUCCESSFULLY COMPLETES ALL REQUIRED AREAS WITH NO DEFICIENCIES.

STATISFACTORY RATING WITH FINDINGS (AMBER): NEGATIVE ANSWER FROM ANY OF THE ADMINISTRATIVE ELEMENTS; PARTS TWO - FIVE

UNSATISFACTORY (RED): "YES" CRITICAL ELEMENT PART 1
